



**AIKEN COUNTY**  
**Office of the Assessor**

**AC-ASR104**  
(7/03)

**Application for Special Assessment**

828 Richland Ave W. Aiken, SC 29801 803/642-1583 Fax: 803/642-1577

*Please File As Early As Possible*

Property Owner: \_\_\_\_\_ Tax Map: \_\_\_\_\_ Tax District: \_\_\_\_\_ Tax Year: \_\_\_\_\_  
Mailing Address: \_\_\_\_\_ Property Location and legal Description: \_\_\_\_\_

Check the Classification you wish to apply for.

☐ Legal Residence only ..... COMPLETE SECTION 1  
☐ Agricultural Use – Value Only ..... COMPLETE SECTION 2  
☐ Legal Residence and Agricultural Use ..... COMPLETE SECTIONS 1 & 2

Property Owner: \_\_\_\_\_ Social Security Number: \_\_\_\_\_

Property Owner  
or (Spouse's name) \_\_\_\_\_ Social Security Number: \_\_\_\_\_

If more than two (2) owners, attach a separate sheet with above information on each owner. (ONLY if applying for Agricultural Use Value)

SECTION 1 LEGAL RESIDENCE	SECTION 2 AGRICULTURAL USE
<p>Are there any other buildings including apartments, mobile homes or land area rented? Yes ( ) No ( ) If yes, describe _____</p> <p>If your legal residence is a mobile home, what is the current decal sticker number? _____</p> <p>Do you own the land the mobile home is on? Yes ( ) No ( )</p> <p>Did you receive legal residence on your previous address? Yes ( ) No ( ) If yes, what was the location of that property? _____</p> <p>Has the property been sold? Yes ( ) No ( ) If yes, what was the sales date (Month/Year)? _____</p>	<p><u>TIMBERLAND</u>: Yes ( ) No ( ) Number of acres _____ If timberland is less than 5 acres; do you own any other qualifying timberland or qualifying non-timberland tracts which are contiguous to or under the same management system as this tract? Yes ( ) No ( )</p> <p><u>CROPLAND</u>: Yes ( ) No ( ) Number of acres: _____ Did you file a farm income tax return? Yes ( ) No ( ) List crop type _____ If cropland is less than 10 acres: Do you own any other cropland tracts contiguous to this tract that meet the 10 acre minimum requirement when added together? Yes ( ) No ( )</p> <p>Did you have gross income on this tract of \$1,000 or more in three of the last five years? Yes ( ) No ( )</p> <p>Has this property been owned by the current owner or an "immediate family" member of the current owner for at least ten years ending January 1, 1994? Yes ( ) No ( ) Is any portion of this tract being used for other than agricultural profit? Yes ( ) No ( ) If yes, explain: _____</p>
<p><u>If applying for Legal Residence</u>: "Under the penalty of perjury I certify that the residence which is the subject of this application is my legal residence where I am domiciled; and that neither I nor any other member of my household own any other residence in South Carolina which currently receives that owner-occupant four percent assessment ratio." In addition to the certification, the burden of proof for eligibility for the four percent assessment ratio is on the owner-occupant and the applicant may be required to provide proof to the Assessor. 12-43-220(c) (2) (ii-vii)</p>	<p><u>If applying for Agricultural Use</u>: It is unlawful for a person to knowingly and willfully make a false statement on the application required pursuant to section 12-43-220(d)(3) to a county assessor for the classification of property as agricultural real property. A person violating the provisions of this section are guilty of a misdemeanor and upon conviction must be fined not more than \$200. In making this application, I certify the property which is the subject of this application meets the requirements to qualify as agricultural real property as of January first of the current tax year. I also authorize the assessor to verify farm income with the Department of Revenue and Taxation, the Internal Revenue Service or the Agricultural Stabilization and Conservation Service.</p>
<p>Owner or Agent's Signature: _____ Date: _____ Daytime Phone: _____</p> <p>Owner, Spouse or Agent's Signature: _____ Date: _____ Daytime Phone: _____</p> <p>Office Use Only: Yes _____ No _____ Initial: _____ Date: _____ A-100: _____</p>	